IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TENTH DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 20240 of 2000

Between:

M/s. Nagarjuna Natural Mineral Water Rep. by its Managing Partner, K. Vijay, Maddurupadu Village, Kavali Mandal,
Nellore District.

..... PETITIONER

AND

1 The Commissioner of Industries Government of Andhra

Pradesh, Chirag Ali Lane, Abids,
Hyderabad.
2 The General Manager District Industries Centre,
Nellore, Nellore District.
3 The Commercial Tax Officer
Kavali, Nellore District.

...RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the order passed by the 2nd Respondent in his proceedings Rc.No. 2734/G/99 dt. 28-4-2000 as illegal, arbitrary, unjust and violative of principles of natural justice, set aside the same and direct the respondents to continue to extend the sales tax incentives to the petitioner unit under G.O.Ms.No. 108 Industries and Commerce (IP) Department dt. 20-5-96 and pass such other order or orders as

the Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: MR.P.SRIDHAR REDDY

Counsel for the Respondent Nos 1 to 3: Spl.SC FOR COMMERCIAL TAX

The Court made the following :

ORDER: (per Sri BRSR.J)

This writ petition, in our considered opinion, is totally misconceived. It is directed against the proceedings in Rc.No.2734/G/99 dated 28.4.2000 issued by the General Manager, District Industries Centre, Nellore informing the petitioner that its representation dated 10.4.2000 could not be considered by the District Industries Centre in view of the Commissioner of Industries circular memo dated 16.6.2000 wherein a decision has been taken not to issue sales tax incentives to the mineral water units. The petitioner has not chosen to challenge the circular instructions issued by the Commissioner of Industries wherein a decision has been taken not to issue sales tax incentives to mineral water units. The petitioner had chosen to challenge the inconsequential proceedings issued by the District Industries Centre, Nellore rejecting the request of the petitioner based on the circular instructions of the Commissioner.

Be that as it may, that as on the date of filing of this writ petition, there is no provisional or final eligibility certificate granted by the department of Industries in favour of the petitioner which alone could have enabled the petitioner to avail the benefit of sales tax holiday in terms of G.O.Ms.No.108 dated 20.5.1996.

The reliance placed by the learned counsel for the petitioner upon the judgment of this Court in ***Surya Mineral Water Vs. Commissioner of Industries and others*** is completely misplaced for in the absence of the eligibility certificate granted by the department, no relief could be granted to the petitioner. The writ petition fails and shall accordingly stand dismissed. Consequently, the interim order granted by this Court shall stand vacated.

(B.SUDERSHAN REDDY,J)

dated 10.06..2005

(RAMESH RANGANATHAN,J)

msv.

To

1 The Commissioner of Industries Government of Andhra

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Hyderabad.
2 The General Manager District Industries Centre,
Nellore, Nellore District.
3 The Commercial Tax Officer
Kavali, Nellore District.

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